

**INTERNAL SERVICE FUNDS**  
**Combining Statement of Cash Flows**  
*For The Year Ended December 31, 2003*

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Charges for Services	\$ 3,144,730	\$ -	\$ 330,207	\$ 1,926,660
Cash Received from Premiums/Recoveries	-	905,042	-	-
Cash Received from Miscellaneous Activities	-	387	-	-
Payments for Wages & Benefits	(700,942)	-	-	(1,065,628)
Payments for Inventory & Supplies	-	(157,886)	-	-
Payments to Suppliers for Goods & Services	(1,527,804)	-	(422,330)	(963,490)
Payments for Risk Transfer	-	(383,942)	-	-
Payments for Loss and Loss Adjustment	-	(205,878)	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>915,984</b>	<b>157,723</b>	<b>(92,123)</b>	<b>(102,458)</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>				
Operating Transfer-In	(330,197)	100,000	-	155,800
Operating Transfer-Out	-	-	-	-
Interfund Loans	-	-	-	-
Interfund Loan collection	20,640	-	-	-
Contract Receivable collection	-	-	-	-
Extraordinary, Infrequent, or Unusual item	-	-	-	-
<b>Cash Provided by Financing Activities</b>	<b>(309,557)</b>	<b>100,000</b>	<b>-</b>	<b>155,800</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Proceeds from Sale of Capital Assets	175,219	-	-	-
Acquisition/Construction of Capital Assets	(895,543)	-	-	-
<b>Net Cash Used for Capital and Related Financing Activities</b>	<b>(720,324)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flows from Investing Activities:</b>				
Receipt of Interest	200	172,417	-	-
Sale of Investment Securities	1,531,540	7,211,497	135,293	66,249
Purchase of Investment Securities	(2,055,597)	(7,643,487)	(132,316)	(123,892)
<b>Cash Provided (Used) by Investing Activities</b>	<b>(523,857)</b>	<b>(259,573)</b>	<b>2,977</b>	<b>(57,643)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(637,754)</b>	<b>(1,850)</b>	<b>(89,146)</b>	<b>(4,301)</b>
Cash and Cash Equivalents at Beginning of Year	2,006,942	3,349	177,246	86,792
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 1,369,188</b>	<b>\$ 1,499</b>	<b>\$ 88,100</b>	<b>\$ 82,491</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>				
<b>Net Operating Income (Loss)</b>	<b>\$ (267,023)</b>	<b>\$ 229,265</b>	<b>\$ (2,314)</b>	<b>\$ (144,526)</b>
<b>Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:</b>				
Depreciation Expense	1,092,883	-	80	19,021
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	137,487	971	(21,023)	2,198
(Increase) Decrease in Inventories	(31,537)	-	(45,435)	(5,653)
(Increase) Decrease in Prepaids	-	(2,414)	-	(556)
Increase (Decrease) in Payables	(15,826)	(70,099)	(23,431)	27,058
<b>Total Adjustments</b>	<b>1,183,007</b>	<b>(71,542)</b>	<b>(89,809)</b>	<b>42,068</b>

**INTERNAL SERVICE FUNDS**  
**Combining Statement of Cash Flows**  
*For The Year Ended December 31, 2004*

	County Insurance	Information Services	Totals
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Charges for Services	\$ -	\$ 936,143	\$ 6,337,740
Cash Received from Premiums/Recoveries	249,552.0	-	1,154,594
Cash Received from Miscellaneous Activities	13,015	349,763	363,165
Payments for Wages & Benefits	-	(698,189)	(2,464,759)
Payments for Inventory & Supplies	(209,869)	(36,611)	(404,366)
Payments to Suppliers for Goods & Services	-	(784,549)	(3,698,173)
Payments for Risk Transfer	(14,305)	-	(398,247)
Payments for Loss and Loss Adjustment	(198,780)	-	(404,658)
<b>Net Cash Provided (Used) by Operating Activities</b>	(160,387)	(233,443)	485,296
<b>Cash Flows from Non-Capital Financing Activities:</b>			
Operating Transfer-In	-	352,960	278,563
Operating Transfer-Out	-	-	-
Interfund Loans	-	-	-
Interfund Loan Collection	-	-	20,640
Contract Receivable Collection	-	-	-
Extraordinary, Infrequent, or Unusual item	-	-	-
<b>Cash Provided by Financing Activities</b>	-	352,960	299,203
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Sale of Capital Assets	-	-	175,219
Acquisition/Construction of Capital Assets	-	(38,035)	(933,578)
<b>Net Cash Used for Capital and Related Financing Activities</b>	-	(38,035)	(758,359)
<b>Cash Flows from Investing Activities:</b>			
Receipt of Interest	17,369	-	189,986
Sale of Investment Securities	1,171,397	428,485	10,544,461
Purchase of Investment Securities	(1,031,232)	(643,112)	(11,629,636)
<b>Cash Provided (Used) by Investing Activities</b>	157,534	(214,627)	(895,189)
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(2,853)	(133,145)	(869,049)
Cash and Cash Equivalents at Beginning of Year	37,853	561,351	2,873,533
<b>Cash and Cash Equivalents at End of Year</b>	\$35,000	\$ 428,206	\$ 2,004,484
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>			
<b>Net Operating Income (Loss)</b>	\$ (134,110)	\$ (116,545)	\$ (435,253)
<b>Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:</b>			
Depreciation Expense	-	45,646	1,157,630
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	(19,389)	(114,301)	(14,057)
(Increase) Decrease in Inventories	-	-	(82,625)
(Increase) Decrease in Prepaids	(21,960)	-	(24,930)
Increase (Decrease) in Payables	15,072	(48,243)	(115,469)
<b>Total Adjustments</b>	(26,277)	(116,898)	920,549